

DEPARTMENT OF SOCIAL SERVICES

744 P Street, Sacramento, CA 95814



June 12, 2000

COUNTY FISCAL LETTER (CFL) No. 99/00-65

TO: COUNTY WELFARE DIRECTORS
COUNTY FISCAL OFFICERS
COUNTY AUDITOR CONTROLLERS
COUNTY PROBATION OFFICERS

SUBJECT: COUNTY WELFARE DEPARTMENT (CWD) COUNTY EXPENSE CLAIM
(CEC) FOR APRIL-JUNE 2000 QUARTER CLAIMING INSTRUCTIONS

This CFL provides claiming instructions for the April through June 2000 quarter and includes information pertaining to the following program areas:

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Reminder

Counties were informed in CFL 99/00-44, dated December 20, 1999, that the automated copy of the CEC could be e-mailed without the DFA 325.5, Expenditure Certification for the County Welfare Department (CWD) CEC. Counties must continue to submit the original, completed DFA 325.5 by mail. Timely and accurate filing of the CEC includes the submission of the original, completed DFA 325.5.

I. General

Effective with the June 2000 Quarter, all time study codes will end in "1". For example, Time Study code "1020" will be changed to "1021". The change was made in an effort to be more consistent and to make the time study codes more identifiable. In those instances when there are already time study codes ending in a 1, 2, 3, etc., the code currently ending with a "0" will be assigned the next chronological number in the sequence.

II. Central Services Costs

Central services are those which are provided to operating agencies on a centralized basis and may include motor pools, computer centers, purchasing, accounting etc. The Countywide Cost Allocation Plan (CCAP) is the process through which these central service costs can be identified and assigned to benefited activities on a reasonable and consistent basis. Any direct billings by these central support departments are reported as an offset in the Cost Allocation Plan to insure against any duplicate claiming. Allowable central services costs are those which have been approved, in accordance with Office of Management and Budget (OMB) Circular A-87, via a Negotiation Agreement with attached Schedule A between the State Controller's Office, as the cognizant agency for the federal Department of Health and Human Services and the county's Auditor-Controller's Office.

Central services costs should be reported on the following lines of the CEC Expenditure Schedule, DFA 325.1:

Line L-Space-Countywide Cost Allocation Plan, or
Line N3-Public/Private Agency Allocated, or
EDP-Cost Detail Schedule (M & O by Function) Allocated.

III. Type of Expense (TOE) Codes

TOE codes are the last two digits of the six-digit Program Identifier Numbers (PINs). These codes identify direct costs when combined with the four-digit non-time study program code to create a PIN. Updated TOE code listings are provided with each quarter's CEC template. The names/descriptions of the following TOE codes are being deleted for future availability of the expense code. This change does not affect any TOEs currently being used.

01	07	19	35	44	56
04	08	20	37	48	81
05	09	22	40	51	83
06	12	23	43	53	

IV. Child Care

Stage One Child Care Services

Effective with the June 2000 quarter, PC 910 and all related PINs are being *deleted*. Stage One child care costs formerly claimed to PC 910 will now be reported to PC 453 Stage One Child Care. Counties are reminded that they are to continue to report Two-Parent Families child care costs to PC 036.

Delete:

PC	910	Stage One Child Care Services
PIN	910018	Child Care Services, Payments-Assistance
	910031	Contracted Services

If you have any questions regarding this CFL, please contact your Fiscal Policy Bureau county analyst at (916) 657-3440.

Sincerely,

***Original Document Signed By
Jarvio A. Grevious On June 12, 2000***

JARVIO GREVIOUS, Deputy Director
Administration Division

c: CWDA